



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Diane Mossler, Treasurer
General Dynamics Voluntary Political
Contribution Plan
3190 Fairview Park Drive
Falls Church, VA 22042

Identification Number: C00078451

DEC 17 1999

Reference: May Monthly Report (4/1/99-4/30/99)

Dear Ms. Mossler:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Angel L. Williamson

Angel L. Williamson
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		ITEMIZED RECEIPTS FOR EACH DONOR IN THE COMMITTEE'S CURRENT PERIOD PAGE OF FOR LINE NUMBER 11(a)(1)	
Contributions from Individuals			
Any information copied from your Reports and Statements may not be used or copied for the purpose of assessing contributions or for purposes other than using the name and address of any donor committed to giving contributions from such individuals.			
Name of committee or PAC National Organization PAC 000000001			
a. Full Name, Mailing Address and ZIP Code Anne Sullivan 21 16th Street City, State ZIP		Name of Donor National Organization, Inc. Branch Manager	Date itemized per pay period Amount of deduction payroll deduction (\$12 itemizability)
b. Full Name, Mailing Address and ZIP Code Rodney Jones 281 Hampshire Road City, State ZIP		Name of Donor National Organization, Inc. Vice President	Date itemized per pay period Amount of deduction payroll deduction (\$20 itemizability)
		Total for Category Date itemized per pay period Amount of deduction itemizability	228.00 360.00

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks for the company's SSF). The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "undemitized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$195 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		ITEMIZED RECEIPTS FOR EACH DONOR IN THE COMMITTEE'S CURRENT PERIOD PAGE OF FOR LINE NUMBER 11(a)(1)	
Contribution from Individuals			
Any information copied from your Reports and Statements may not be used or copied for the purpose of assessing contributions or for purposes other than using the name and address of any donor committed to giving contributions from such individuals.			
Name of committee or PAC National Organization PAC 000000001			
a. Full Name, Mailing Address and ZIP Code Martin L. Evans 4 River Road City, State ZIP		Name of Donor National Organization, Inc. Chairman	Date itemized per pay period Amount of deduction (\$3,000.00 itemizability)
		Total for Category Date itemized per pay period Amount of deduction itemizability	3,000.00

SCHEDULE B ITEMIZED RECEIPTS/DEBITMENTS		ITEMIZED RECEIPTS/DEBITMENTS FOR EACH DONOR IN THE COMMITTEE'S CURRENT PERIOD PAGE OF FOR LINE NUMBER 21(b)	
Operating Expenditures/Other Periodic			
Any information copied from your Reports and Statements may not be used or copied for the purpose of assessing disbursements or for purposes other than using the name and address of any donor committed to giving contributions from such individuals.			
Name of committee or PAC National Organization PAC 000000001			
a. Full Name, Mailing Address and ZIP Code Martin L. Evans 4 River Road City, State ZIP		Operating Expenditures raffle prizes	Date itemized per pay period Amount of deduction (\$3,000.00 itemizability)
		Total for Category Date itemized per pay period Amount of deduction itemizability	3,000.00

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

